

Welcome

November 2005

I am pleased to present our FY2006 Treasury Agency Services' (TAS) Training and Education Catalog. There are nearly 20 financial education courses that we offer all U.S. Government financial management employees. In addition, we provide an array of financial affiliated services that give sound advice, assistance and training which is geared to today's constantly changing environment and the challenges that you face. Whether by financial training, consulting, or by systems support, we are here to serve you.

As part of the Department of the Treasury's Financial Management Service (FMS), TAS shares the FMS mission to improve the quality of government financial management. Our commitment and responsibility is to help all U.S. Government customers achieve success by linking program and financial management objectives; serving taxpayers, the Treasury Department, other Federal program agencies, and government policy makers.

TAS has established itself as an excellent resource for obtaining knowledge, skills and abilities not readily available on the market. Our training programs and the annual conferences and seminars are always exciting and enjoyable, as well as informative.

Our training and education vision is "to train and educate the right people, at the right time, in the right way!" This vision reflects a very customer oriented philosophy and our approach to the services that we provide to you. The training that we provide U.S. Government employees is directly transferable to the employees' worksites thereby assuring mission successes by all.

Thank you for taking the time to review the TAS FY2006 Training & Education Catalog. Whether you enroll in our on-site classroom financial education courses or we bring that training to your doorstep, it will exceed your expectations. We look forward to the opportunity to meet your training and education needs now and in the future



D. James Sturgill
Assistant Commissioner
Governmentwide Accounting
Financial Management Service

About the Professional Development Division

The Professional Development Division offers the latest and most complete financial management information available today. We are part of the Department of Treasury's Financial Management Service (FMS) and our unique relationship with FMS enables students to stay informed of Treasury and other federal accounting and reporting requirements.

Through training, we help financial and non-financial managers and their staffs to improve the reliability of their financial operations and information. We can meet your agency's needs and provide continuing professional education credits in a number of ways:

Open Enrollment

Our training is offered on an open-enrollment basis with scheduled dates, course prerequisites and recommended follow-on course sequences. Students may register for the course that best suits their needs or may enroll in our professional certificate programs to enhance professional advancement with certificates of accomplishment documentation. Open enrollment classes will be held in Washington, DC. Confirmation notices will inform students of exact address/location.

Agency-Specific On-Site Training

Our courses are also available as agency on-site training when and where you may need them. We bring our highly qualified instructors and lively presentations to your door whether you need one course or several courses. Our staff is eager to meet your training needs, by customizing courses to integrate your agency's specific requirements.

Skills-Based Instruction

Our content provides practical solutions to real-world accounting and reporting situations. Courses are designed to provide practical skills and hands-on training to ensure that students receive the financial management knowledge, skills and abilities in demand today.

Instructor Expertise

Our cadre of instructors has broad and strong expertise in federal financial management. All have been certified to teach Treasury Agency Services' courses.

Continuing Professional Education Credits (CPEs)

Treasury Agency Services is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor on the National Registry of Continuing Professional Education (CPE) Sponsors. All of our training courses and events meet continuing education and professional certification requirements through NASBA.



The Treasury Agency Services (TAS), Professional Development Division (PD2), is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN. 37219-2417. Website : www.nasba.org

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Agency Specific On-Site Instruction

All Treasury Agency Services' courses are available for agency on-site presentations when and where you may need them. We bring our highly qualified instructors and lively presentations directly to your door. On-site instruction saves time and travel expense and offers flexibility in scheduling.

Agency Specific On-Site Instructions Are:

Conducted at your agency facility
Tailored or customized for agency needs
Available for long term training needs through a Statement of Work
Subject to special discounts under the appropriate circumstances.

On-site training is easy to arrange, too! Select the course(s) you desire, determine your preferred dates, then contact the Registration Department at (202) 874-9560. Payment may be made by charging your Agency Location Code (ALC) via the Intragovernmental Payment and Collection (IPAC) system or Credit Card. To find out more, call us at (202) 874-9560 and ask about on-site instruction!

We Will Come to You!

Annual Conference and Seminar

16th Annual Financial Management Conference and Year-End Closing Seminar

August 7-10, 2006

For 15 years, FMS' Government Financial Management Conference has provided exceptional training and education for government financial managers in search of up-to-date, expert information on improvements, advancements, and developments in federal financial management. The program is filled with dynamic sessions presented by financial experts from the private sector and federal agencies, including the Department of the Treasury and the Office of Management Budget. The plenary sessions are given by financial management experts, such as CFOs and Deputy CFOs. The break out session speakers include personnel from FMS, other federal agencies, the banking community and the private sector.

The 2006 conference location is currently being determined, and once it has been confirmed, will be announced on our website.

General Information

Treasury Agency Services was initially established as a Franchise Fund Pilot by the Government Management Reform Act of 1994 (Public Law 103-356). The Treasury fund was then established by Public Law 104-208 and it mandates that Treasury Agency Services only accept funding from “applicable appropriations and funds available to the Department and other Federal Agencies for which such administrative and financial services are performed.” Accordingly, Treasury Agency Services may only accept payments for instructional services from federal and state government agencies.

Confirmations

Confirmation notices are sent automatically via e-mail to students registered in courses and workshops no later than 5 business days prior to the start date. If you do not receive a confirmation notice, please contact us immediately.

Travel

We suggest travel reservations be made after the confirmation notice is received. Course cancellations may occur due to low enrollment.

Cancelled Courses

Classes may be cancelled or dismissed early due to emergency or inclement weather when the federal government instructs employees not to report to work or dismisses them early. Classes missed due to these situations may be made up at a later date.

Hours and Attendance

Courses are conducted from 8:30 a.m. to 4:30 p.m, unless otherwise stated.

Students are expected to complete the entire course and should make their travel arrangements accordingly. Failure to attend the entire course may result in not receiving CPEs or a certificate of training for the course.

Feedback

Your opinion is important to us. Please share your positive and negative feedback with us via course evaluation forms or by calling (202) 874-9560.

Refunds

You may drop a course and receive a full refund if you provide written notice no less than two weeks prior to the course’s start date. After that date, you may send a substitute but refunds will not be made.

Substitutions

Course enrollment substitutions are acceptable any time up to the course start date. For conference, seminar or workshop substitutes, please advise us at least 5 business days prior to the training event and check in at the registration desk using the last name of the originally registered participant.

Waiting Lists

When courses are full, students are automatically enrolled in the next available class and written notification is provided. If no other class is available, a make-up date is scheduled and notification is provided.

Special Needs

If special aids or services addressed in the Americans with Disabilities Act are required, please notify us in writing.

Sign-interpretation services are available upon written request.

For conferences, seminars and workshops, vegetarian meals are available upon written request for those with special dietary needs. Please indicate your dietary requirement when registering for training events.

Training Materials

Each course includes a student manual, case studies and practical exercises. Student manuals cannot be purchased separately. Training materials for conferences and seminars will be posted on our website one week prior to the conference or seminar.

Admission

All Treasury courses are open to employees paying through a government payment mechanism. Course prerequisites are provided to ensure that students receive the maximum training benefit and are strongly recommended.

Attendance Certification

To receive a training certificate for successful completion with continuing professional education (CPE) credit, you must attend the full course, conference or seminar.

Training Location

Our classes will be held at either our new Hyattsville, Maryland location or at new facilities in the downtown DC area. Our classes will be held at either our Hyattsville, Maryland office or at a new training facilities in the downtown DC area.

Schedule of Training for 2006

January

- 4-5 SF 133 : Report on Budget Execution and Budgetary Resources
- 6 Certifying Officer
- 10-11 SGL Basic
- 11-12 FACTS I
- 12-13 SGL Advanced
- 13 Reconciling the Fund Balance with Treasury
- 17-18 Dollars and \$ense
- 26-27 Governmental Budgeting and Accounting Concepts

February

- 1-2 SGL Basic
- 7-8 FACTS II
- 14-15 SGL Intermediate
- 15-16 Fundamentals of Managerial Costing in Government
- 16-17 SGL Advanced
- 23-24 Business Case OMB Exhibit 300

March

- 1-2 Practical Applications of Appropriations Law
- 7-8 FMS 224: Statement of Transactions
- 9 Reconciling the Fund Balance with Treasury
- 14-15 Dollars and \$ense
- 21-22 SF 133 : Report on Budget Execution and Budgetary Resources
- 23 IPAC

April

- 4-5 Governmental Budgeting and Accounting Concepts
- 6-7 SGL Basic
- 10-11 SGL Intermediate
- 12-13 SGL Advanced
- 14 SGL Upward and Downward Adjustments
- 19-20 Practical Applications of Appropriations Law
- 20 Certifying Officer
- 24-25 FACTS I
- 26-27 FACTS II

Schedule of Training for 2006

May

9-10	FMS 224: Statement of Transactions
11	Reconciling the Fund Balance with Treasury
16-17	SGL Basic
18-19	SGL Advanced
22	SGL Upward and Downward Adjustments
23-24	Statements of Budgetary Resources and Financing

June

7	Certifying Officer
7-8	SF 133 : Report on Budget Execution and Budgetary Resources
13-14	SGL Revolving Funds
20-21	Business Case OMB Exhibit 300
22	IPAC

July

11-12	Governmental Budgeting and Accounting Concepts
13-14	SGL Basic
17-18	SGL Advanced
19	SGL Upward and Downward Adjustments
20	SGL Trial Balances and Crosswalks
24-25	Practical Applications of Appropriations Law
26-27	FMS 224: Statement of Transactions
28	Reconciling the Fund Balance with Treasury

August

7	2006 Year End Seminar
8-10	2006 Annual Government Financial Management Conference
15-16	FACTS I
17-18	FACTS II
21	Certifying Officer
22-23	SGL Basic
24-25	SGL Intermediate
28-29	SGL Advanced
30	SGL Upward and Downward Adjustments

Schedule of Training for 2006

September

6-7	SF 133 : Report on Budget Execution and Budgetary Resources
11-12	SGL Basic
13-14	SGL Trial Balances and Crosswalks
13-14	SGL Advanced
18-19	SGL Revolving Funds
20-21	FMS 224: Statement of Transactions
22	Reconciling the Fund Balance with Treasury
25-26	Dollars and \$ense
27-28	Practical Applications of Appropriations Law

Course Descriptions

2006 Year-End Seminar

The ever popular Year-End Closing Seminar presents the latest information for agency submission of year-end reporting. Subject matter experts from Treasury and OMB present pertinent information about financial reporting requirements. Participants will be informed of the latest financial reporting developments, and receive guidance on year-end reporting prior to the preparation of their agency financial statements.

Major Topics Include :

TFM Procedures	Form and Content of Financial Statements
Year-end Reconciliation Procedures	FACTS I & FACTS II Instructions
Year-end Reporting Due Dates	FASAB Year-end Guidance
Accelerated Reporting	

Who Should Attend : This seminar is ideal for accountants, auditors, managers, and others in the financial management community that are involved in preparing or reviewing financial reports and statements.

Prerequisites : None.

1 day

7 CPEs

\$495.00

Early Bird Registration

\$445.00

must register/pay

by June 1, 2006

Date in 2006:

August 7

3 days
up to 24 CPEs
\$825.00

Early Bird Registration

\$750.00

must register/pay

by June 1, 2006

Dates in 2006:

August 8 -10

2006 Annual Government Financial Management Conference

This exceptional annual conference attracts an audience of over 500 government financial managers in search of up-to-date, expert information on developments in federal financial management. All of the presentations are given by financial management experts such as CFOs, Treasury personnel, Congressional staff members, corporate personnel and individuals who have been involved in the design and development of Federal financial management changes. Offering the latest and most interesting topics, the conference includes plenary speakers, keynote addresses, breakout sessions, a networking reception, and corporate and government exhibits.

Major Topics Include :

Choose from a variety of financial management topics in the areas of Accounting, Auditing, Reporting Requirements, Budgeting, and Treasury Programs and Initiatives. This seminar provides for a range of financial management and related disciplines.

Who Should Attend : All levels, from technician to executive personnel, will find this conference relevant and informative.

Prerequisites : None.

Course Descriptions

Business Case OMB Exhibit 300

The Business Case Training is designed to teach not only the key components, but also “tricks-of-the-trade” used to improve business case quality and to develop successful OMB Exhibit 300 submissions. The class will systematically walk through the OMB Exhibit 300 while instructors provide best practice examples, lessons learned, and the latest in OMB guidance and thought. The course concludes with the class assuming the role of an OMB examiner. Here students apply the knowledge they’ve gained to critique and score an Exhibit 300.

Major Topics Include :

Increase Quality of Submissions	Importance of Integrated Project Teams
Develop Responses to Exhibit Elements	Relationship Between Federal Budget
Ensure Exhibit Consistency	Cycle and OMB Submission requirements
Understand OMB’s Scoring System	Best Practices

Who Should Attend : Anyone interested in learning more about the key components and processes of the OMB Exhibit 300.

Prerequisites : None.

2 days

16 CPEs

\$555.00

Dates in 2006:

February 22-23

June 20-21

1 day

8 CPEs

\$345.00

Dates in 2006:

January 6

April 20

June 7

August 21

Certifying Officers - Your Roles and Responsibilities

This course explains the legal role and responsibilities of Certifying Officers. Students learn about the differences between Certifying Officers and other accountable officers, the role of the Certifying Officer in the payment process, and the Certifying Officer’s legal liability if a loss occurs. Through a close examination of relevant statutes and Comptroller General decisions, this course provides Certifying Officers with the knowledge to certify with confidence that federal payments are legal, proper, and correct. Students work in teams to solve practical exercises and case studies.

Major Topics Include :

Legal Liability and Relief of Accountable Officers	Automated Payment Systems
Electronic Certification System (ECS)	Duplicate Check Losses
Proper Collection Action	Comptroller General Decisions

Who Should Attend : Certifying Officers or other Accountable officers (Disbursing Officers, Imprest Fund Cashiers, Collecting Officers).

Prerequisites : None.

Course Descriptions

Dollars and \$ense

This excellent course is an informative overall introduction to government financial management. Students become acquainted with the historical context of the Federal government and the legal concepts that drive Congressional appropriation actions. This course presents budgetary and cash financial reporting documents, explains the interrelationships of these forms and discusses impending reporting changes. This course also presents the financial documents that trace and record the movement of appropriated and other federal funds from appropriation through financial reports.

Major Topics Include :

Government Historical Perspective	The Federal Budget Process
Appropriation Law Case Studies	Federal Account Symbols and Titles
Budgetary Formula and OMB Reports	Agency Location Codes (ALC)
SF 132 and SF 133	FMS 6200 - Warrant and FMS 1151 - Non
Collection/Disbursement Documents and	Expenditure Transfer

Who Should Attend : Budget analysts, financial program personnel, accountants, auditors, federal accounting systems design or implementation specialists. Excellent for those in need of a complete overview of government financial management.

Prerequisites : None.

2 days

16 CPEs

\$475.00

Dates in 2006:

January 17-18

March 14-15

September 25-26

2 days

16 CPEs

\$450.00

Dates in 2006:

January 11-12

April 24-25

August 15-16

FACTS I / OMB Form and Consent Statements

This course provides a comprehensive examination of the FACTS I reporting system and the Office of Management and Budget (OMB) form and content statements. These reports form the basis for information presented in Treasury's annual Financial Report of the U.S. Government and for agency annual audited financial statements required by the Chief Financial Officers' Act, Government Performance and Results Act and the Government Management and Reform Act. FACTS I system requirements will be presented and discussed in depth. OMB required basic financial statements will be outlined with content and display requirements.

Major Topics Include :

Authoritative Reporting Guidance	FACTS I; the System, Components, Edits,
Form and Content Reports	Structure, and System Outputs
SGL Trial Balance Information	Relationship of FACTS I to Agency
	Financial Reports

Who Should Attend : Personnel involved with preparation of data for input to FACTS I and/or agency financial reports including accountants, analysts, budget personnel and auditors.

Prerequisites : SGL Basic and SGL Advanced

Course Descriptions

FACTS II: The Next Reporting System

FACTS II is a financial management system used to collect budget execution data required by the SF 133: Report on Budget Execution, the FMS 2108: Year-End Closing Statement, and much of the initial set of data for the Program and Financing (P & F) Schedule - prior year column.

Major Topics Include :

SGL as it Relates to FACTS II	Budgetary Accounts, Fund Balance with
FMS 2108 / SF 133 Report Generation	Treasury and Investments
Auditing FACTS II Information	FACTS II System Requirements and Edits

Who Should Attend : Accountants working at the operational and transactional level including preparers and reviewers; auditors of the year-end reports, financial statements, and budget reports; and budget analysts responsible for agency budget reports.

Prerequisites : Participants must have knowledge of: Basic Government Accounting, US Standard General Ledger and SGL Accounts related to the FMS 2108 and the SF 133.

2 days

16 CPEs

\$450.00

Dates in 2006:

February 7-8

April 26-27

August 17-18

1 1/2 days

12 CPEs

\$420.00

Dates in 2006:

March 7-8

May 9-10

July 26-27

September 20-21

FMS 224: Statement of Transactions

This primer course reviews the purpose and preparation of the FMS 224: Statement of Transactions used by federal agencies for whom the Treasury Regional Financial Centers (RFCs) issues payments. Focusing on reporting by 8-digit Agency Location Code and appropriation and other fund symbols, students learn how to report deposit and disbursement transactions and the source documents used to prepare the report.

Major Topics Include :

Terms and Concepts	Deposit and Disbursement Processes
Submission Deadlines	Reporting by Federal Accounts
Document Preparation	Making Corrective Entries
Documents Used to Prepare Reports	Spotting "Red Flags" and Edit Checks
GOALS II "Internet" Submission	

Who Should Attend : Both budgeting and non-budgeting personnel will benefit from this course. Also, anyone wanting to demonstrate a readiness for increased budget responsibilities.

Prerequisites : None.

Course Descriptions

Governmental Budgeting and Accounting Concepts

This course consolidates and replaces two of our previously offered classes: Basic Accounting Concepts and Accrual World. This foundation course provides an excellent non-technical introduction to governmental budgeting and accounting. Students will become acquainted with budgeting and accounting terms as well as the historical context of the federal government and legal concepts that drive congressional appropriations. Using the accounting model, government accounting principles are learned and applied. This class is a great introduction to the Standard General Ledger courses.

Major Topics Include :

Accounting Terminology	Fundamental Accounting Principles
SGL Chart of Accounts	Budgetary and Proprietary Equations
Legislative Accounting Mandates	Federal Budget Process
What is Budgetary Accounting	How Agencies are Financed
Standard Statements and Reports	

Who Should Attend : Accountants, budget analysts, financial/program managers, and anyone interested in gaining a thorough understanding of accounting and budgeting terms/concepts.

Prerequisites : None.

2 days

16 CPEs

\$475.00

Dates in 2006:

January 26-27

April 4-5

July 11-12

1 day

6 CPEs

\$325.00

Dates in 2006:

March 23

June 22

IPAC

The Intragovernmental Payment and Collection (IPAC) System is one of the major components of the Government On-Line Accounting Link System II (GOALS II). The IPAC application's primary purpose is to provide a standardized interagency fund transfer mechanism for Federal Program Agencies (FPAs). IPAC facilitates the intragovernmental transfer of funds, with descriptive data, from one FPA to another. On-line transactions will be processed immediately.

Major Topics Include :

IPAC Collections and Disbursements	IPAC Adjustments / Zero Dollar Activity
Viewing and Printing Reports	Agency Special Requirements
End of Month Reporting	Statement of Differences Caused by Incorrect IPAC Reporting

Who Should Attend : Users of the IPAC system. Also preparers, reviewers, accountants, and anyone interested in an understanding of how the IPAC system works and can be used in reconciling interagency accounting differences.

Prerequisites : None.

Course Descriptions

Practical Applications of Appropriations Law

This course is a “must” for every career Federal employee. It offers an introduction to frequently cited laws and Comptroller General decisions. Starting with the Federal Budget Process, the course tracks an agency’s appropriation from beginning to end. Focusing on the practical application of information, the course explains the legal availability of funds according to Purpose, Time, and Amount. Case studies and practical exercises help students apply the concepts and understand the impact of Comptroller General decisions on their program areas. GAO’s latest decisions will be provided and discussed.

Major Topics Include :

Purpose, Time and Amount
GAO Decisions
The Bona Fide Needs Rule
Continuing Resolutions

The Necessary Expenses Doctrine
The Anti-Deficiency Act
Legal Liability and Accountable Officers
The Economy Act

Who Should Attend : Anyone who wishes to understand the Federal Appropriations process and its implications for Federal agencies.

Prerequisites : None.

2 days

16 CPEs

\$470.00

Dates in 2006:

March 1-2

April 19-20

July 24-25

September 27-28

1 day

8 CPEs

\$315.00

Dates in 2006:

January 13

March 9

May 11

July 28

September 22

Reconciling the Fund Balance with Treasury

This exceptional course explains the relationship of monthly agency reporting to Treasury summary account balances produced at the Agency Location Code (ALC) level. FMS has determined that fund balance reconciliation includes cash reconciliation process (Statement of Differences) and the reconciliation of Treasury’s summary appropriation account reports to agency records. This useful course offers suggestions for investigating and resolving differences and reporting adjustments. Students will complete case studies and exercises to gain a better understanding of the reconciliation process.

Major Topics Include :

Source Documents
SF 6652 (Statement of Difference)
Treasury Reports Sent to Agencies:
SF 6653, SF 6654, and SF 6655

Fund Balance Reconciliation Process
Comprehensive Case Study
FMS 224 Entries That Generate a
Statement of Difference

Who Should Attend : Accountants and auditors responsible for reviewing agency fund balances and audit results.

Prerequisites : FMS 224 : Statement of Transactions

Course Descriptions

SF 133 : Report on Budget Execution and Budgetary Resources

This course is designed to help individuals who prepare or want to understand the components of the SF 133 and how the document is used. The SF 133 : Report on Budget Execution is a quarterly report that contains information on the sources of budget authority and the status of budgetary resources by individual fund or appropriation.

Major Topics Include :

Background and Structure of the SF 133 Line by Line Guidance on the SF 133
Tracking and Reporting Budget Authority OMB Circular A 11

Who Should Attend : Accountants and budget analysts working at the operational and transactional level including preparers and reviewers, auditors, and budget analysts responsible for the formulation and execution of agency budget reports.

Prerequisites : Participants should have knowledge of U.S. SGL budgetary accounts related to the SF 133.

1 1/2 days

12 CPEs

\$465.00

Dates in 2006:

January 4-5

March 21-22

June 7-8

September 6-7

2 days

16 CPEs

\$470.00

SGL Advanced

This companion SGL course continues the explanation of the most common U.S. Government Standard General Ledger transactions for operating appropriations and reimbursable work including additional SGL accounts, descriptions of crosswalks and pro forma entries. This course assumes that you have an understanding of the basic flows and relationships that are explained in the SGL Basic class. Upon completion of the class, students should have an understanding of: closing, expiring, and canceling entries for reimbursable and direct funding.

Who Should Attend : Those proficient at the operational and transactional level of federal accounting who have attended the SGL Basic or the SGL Intermediate courses and would like training in the more difficult concepts of the SGL and accounting

Prerequisites : SGL Basic and/or SGL Intermediate

Dates in 2006:

January 12-13

February 16-17

April 12-13

May 18-19

July 17-18

August 28-29

September 13-14

Course Descriptions

SGL Basic

This course presents the U.S. Government Standard General Ledger (SGL) document components and explains the objectives and policies of the SGL. It is designed to differentiate between budgetary and proprietary accounting and explains the integration of budgetary and proprietary SGL accounts. It provides a full explanation of the basic flow of transactions and required pro forma entries. Upon completion of the class, students should have a knowledge of: accounting for basic operations, appropriations and reimbursable work; information contained in the SGL accounts and how the accounts are used; the most common transactions and accounts used in federal agencies.

Who Should Attend : Those who have an understanding of accounting and would like to obtain information on the structure and flow of SGL financial transactions.

Prerequisites : None. It is recommended for individuals new to the government or the financial area that they should take the “Governmental Accounting and Budgeting Concepts” class prior to SGL Basic.

2 days

16 CPEs

\$470.00

Dates in 2006:

January 10-11

February 1-2

April 6-7

May 16-17

July 13-14

August 22-23

September 11-12

2 days

16 CPEs

\$470.00

Dates in 2006:

February 14-15

April 10-11

August 24-25

SGL Intermediate

This course reviews the U.S. Government Standard General Ledger (SGL) document components. Integrating the Budgetary and Proprietary accounts for both Direct Funds and Reimbursable Funds are discussed. This course is intended for those individuals who have completed the SGL Basic class and feel that they have a need for instruction on the SGL before attending the advanced course. Practical exercises and case studies are used to reinforce course content.

Major Topics Include :

Direct Appropriations

SGL Account Titles and Descriptions

Federal Agency Accounts and Transactions

Reimbursable Work

Practical Exercises and Case Studies

Who Should Attend : Those individuals that attended SGL Basic several years ago wanting a refresher or those needing additional information on basic SGL concepts before moving into a more advanced SGL environment.

Prerequisites : SGL Basic or a working knowledge of SGL.

Course Descriptions

SGL Revolving Funds

During this two day course, one and a half days are devoted to discussing revolving fund transactions with the remainder of the class spent discussing miscellaneous receipts. The structure of a revolving fund and its various formats, a comparison of accounting for direct and reimbursable funds to revolving funds and the budgetary and proprietary accounting entries for a revolving fund are presented. The definition, accounting entries, closing entries and reporting process are presented for miscellaneous receipts.

Major Topics Include :

Characteristics of Revolving Funds
Start-up Appropriation
Advances, Billings, Collections

Characteristics of Miscellaneous Receipts
Anticipated and Actual Work Orders
Receivables and Bad Debts

Who Should Attend : Accountants and auditors responsible for business-type revolving funds and/or miscellaneous receipts accounts.

Prerequisites : SGL Basic and SGL Advanced

2 days

16 CPEs

\$470.00

Dates in 2006:

June 13-14

September 18-19

1 day

8 CPEs

\$345.00

Dates in 2006:

July 20

September 13-14

SGL Trial Balances and Crosswalks

This course provides an in-depth presentation of the Standard General Ledger as it pertains to FACTS I and FACTS II trial balances. It addresses three specific areas: the internal relationships of the SGL accounting flow and its differences from commercial accounting; the relationship of SGL to federal reports and their relationship to each other and the relationship of specific SGL accounts to each other. Students will use a crosswalk to create a report and be shown a tool for testing the validity of the trial balance prior to reporting.

Major Topics Include :

Relationships Among SGL Accounts
Preparation of Financial Statements

Passing FACTS I and II Reporting Edits

Who Should Attend : Accountants proficient at the operational level responsible for preparation of external reports and auditors requiring an understanding of the purpose and structure of the SGL, considering federal accounting reporting requirements.

Prerequisites : SGL Basic and SGL Advanced

Course Descriptions

SGL Upward and Downward Adjustments

This course addresses three specific areas: the SGL entries for upward and downward adjustments to prior year obligations in expired appropriations; the SGL entries for upward and downward adjustments for prior year obligations in multi-year and indefinite appropriations; and the closing entries for expired and unexpired appropriations. SGL Upward and Downward Adjustments shows how adjustments and prior year obligations affect the Statement of Transactions (FMS 224 / FMS 1220) and the Report on Budget Execution (SF 133 / FACTS II).

Major Topics Include :

Accounts Used, both Paid and Unpaid Accurately Recognizing Transactions
Reporting Transactions to Treasury / OMB

Who Should Attend : Those proficient at the operational level of federal accounting and reporting.

Prerequisites : SGL Basic and/or SGL Intermediate, and SGL Advanced

1 day

8 CPEs

\$345.00

Dates in 2006:

April 14

May 22

July 19

August 30

2 days

16 CPEs

\$470.00

Dates in 2006:

April 23-24

Statements of Budgetary Resources and Financing

This introductory course offers an overview of the Statement of Federal Financing Accounting Concepts (SFFACs) and the Statement of Federal Financing Accounting Standards (SFFASs) recommended by the Federal Accounting Standards Advisory Board (FASAB). Accountants and auditors will obtain recent FASAB updates to the accounting standards. In addition, participants will learn how to recognize, record, and report on transactions and accounts covered by the standards through exercises and class discussions of FASAB meetings and newsletters. This course will bring the standards into the practical realm!

Major Topics Include :

Provisions and Scope of SFFAS
Recommended Accounting Standards
Managerial Cost
Contingent Liabilities

Inflow of Resources from Revenue
Reporting Stewardship Assets
Property Plan and Equipment
Internal Use Software

Who Should Attend : Accountants, budget analysts or program personnel who must gather or input transaction data or prepare financial statements; auditors of the statements, and those who work with financial management systems.

Prerequisites : None.

Registration Information

Completing the registration form will temporarily “hold” a space for you. Your space will be guaranteed when we receive your payment. If we have not received your payment by the start of the class, you will not be permitted to attend the training.

For your convenience, Treasury Agency Services offers a variety of registration options. For the fastest service, register via our website or by fax.

By Internet...

Complete the online reservation form on our web page at:

www.fms.treas.gov/tas

By Fax...

Complete the registration and training authorization forms (or credit card form) and fax them to:

Registrations
Treasury Agency Services
Facsimile (202) 874-9629

By Mail...

Complete the registration and training authorization forms (or credit card form) and send them to:

Treasury Agency Services
Financial Management Service
3700 East West Highway, 700 E
Hyattsville, MD 20782

Registration Process

1. Complete the registration form.
2. Submit registration by internet, fax, or mail.
3. Follow up registration with your form of payment.
4. Receive registration confirmation.

Methods of Payment

Treasury Agency Services prefers to handle payment through the Intragovernmental Payment and Collection system (IPAC). Contact us for alternative payment methods.

Confirmation

Confirmation notices are sent 5 business days prior to course start dates and confirm course name, date, instructor, and other useful information.

2006 Registration Form

Please complete this form or register on-line and follow up with your form of payment.

Name: _____
Title: _____
Organization: _____
Address: _____

Phone: _____
Fax: _____
Email: _____
Student #: _____

*If Paying by Credit Card: (see note below)

Cardholder's Name: _____
Cardholder's Phone: _____
CC Number: _____
Expiration Date: _____
MC, Visa, or AMEX: _____
Total Tuition Amount: _____
Signature: _____

*If paying by credit card, a separate form is required for each course.

Courses you wish to register for:

Course: _____
Date: _____
Course: _____
Date: _____
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Date: _____
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Course: _____
Date: _____
Course: _____
Date: _____
Course: _____
Date: _____
Course: _____
Date: _____

Mail or Fax Registrations to:

Treasury Agency Services
Financial Management Service
Department of the Treasury
3700 East West Highway, 700 E
Hyattsville, MD 20782

ph: (202) 874-9560 fx: (202) 874-9629

Or register on-line:

<http://www.fms.treas.gov/tas/registration.html>

Special Needs:

- () Hearing Impaired Student
() Special Dietary Needs
() Other: (please specify)



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